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**WEBSTER PARISH FIRE PROTECTION  
DISTRICT NO. 6  
WEBSTER PARISH POLICE JURY  
Cullen, Louisiana**

*Annual Financial Statements*

**DECEMBER 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-06

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

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## MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' REPORT

To the Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 6  
Component Unit of Webster Parish Police Jury  
Cullen, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Fire Protection District No. 6, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Webster Parish Fire Protection District No. 6.

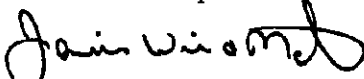
A review consists principally of inquiries of Webster Parish Fire Protection District No. 6 personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 18 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 25 through 27 are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented management's discussion and analysis information that the Government Accounting Standards Board has determined is required to supplement, although not required to part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 28, 2006 on the results of our agreed-upon procedures.



Minden, LA  
June 28, 2006

## **BASIC FINANCIAL STATEMENTS**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Statement of Net Assets  
December 31, 2005

	Governmental Fund Type
	General Fund
<b>ASSETS</b>	
Cash	\$ 49,987
Investments	98,187
Receivables	112,329
Prepaid assets	4,219
Capital assets (net)	385,532
Total assets	<u>650,254</u>
<b>LIABILITIES</b>	
Liabilities:	
Accounts, salaries, and other payables	6,631
Deferred revenue	2,246
Total liabilities	<u>8,877</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	385,532
Unrestricted	255,845
Total net assets	<u>\$ 641,377</u>

See accountants' report and accompanying notes.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Statement of Activities  
For the year ended December 31, 2005

	Net (Expenses)
<b>Governmental activities:</b>	
Public safety - fire protection	<u>\$ (193,270)</u>
 <b>General revenues:</b>	
Ad valorem taxes	113,823
Intergovernmental	192,261
Interest	3,740
Miscellaneous	<u>330</u>
Total general revenues	<u>310,154</u>
 Change in net assets	116,884
 Net assets - beginning	<u>524,493</u>
 Net assets - ending	<u><u>\$ 641,377</u></u>

See accountants' report and accompanying notes.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2005

	General Fund
<b>ASSETS</b>	
Cash	\$ 49,987
Investments	98,187
Receivables	<u>112,329</u>
Total assets	<u>260,503</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	6,631
Deferred revenues	<u>8,137</u>
Total liabilities	<u>14,768</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>245,735</u>
Total fund equity	<u>245,735</u>
Total liabilities and fund equity	<u>\$ 260,503</u>

See accountants' report and accompanying notes.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
 Cullen, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
 to the Government-Wide Financial Statement of Net Assets  
 December 31, 2005

Amounts reported for governmental activities in the Statement of Net Assets are  
 different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 245,735
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	385,532
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund	5,891
Prepaid assets are not financial resources and, therefore, are not reported in the governmental fund	<u>4,219</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 641,377</u>

See accountants' report and accompanying notes.



**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended December 31, 2005

	General Fund
<b>REVENUES</b>	
Ad valorem taxes	\$ 109,594
Interest	3,740
Intergovernmental revenues -	
Webster Parish Police Jury	8,014
Federal grants	145,647
On-behalf payments	3,600
Miscellaneous	330
Total revenues	<u>270,925</u>
<b>EXPENDITURES</b>	
Current - public safety:	
Salaries & related expenses	29,083
Other benefits	13,466
Board members	4,050
Fireman reimbursements	14,833
Utilities	3,750
Accounting & Legal	1,635
Insurance	15,596
Office expense	1,250
Dues & subscriptions	526
Building lease	1,800
Repairs & maintenance	13,362
Telephone	2,374
Supplies	4,909
Training	3,311
Fuel & truck expense	5,890
Miscellaneous	352
Capital outlay	168,734
Total expenditures	<u>284,921</u>
Excess (deficiency) of revenues over expenditures	(13,996)
Fund balances at beginning of year	<u>259,731</u>
Fund balances at end of year	<u>\$ 245,735</u>

See accountants' report and accompanying notes.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
 Cullen, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
 Changes in Fund Balance of the Governmental Fund to the  
 Statement of Activities  
 For the Year Ended December 31, 2005

Amounts reported for governmental activities in the Statement of Activities are  
 different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (13,996)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	91,450
Some revenues reported in the statement of activities are not available as current financial resources and, therefore, are not reported as revenues in governmental fund.	39,229
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund.	<u>201</u>
Change in Net Assets of Governmental Activities (Statement B)	<u>\$ 116,884</u>

See accountants' report and accompanying notes.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**INTRODUCTION**

The Webster Parish Fire protection District No. 6 (the District) was created by the Webster Parish Police Jury by resolution on July 25, 1989, as provided under Louisiana Revised Statutes 40:1491 through 40:1501. The District is governed by a five-member Board of Commissioners, of which two members are appointed by the Police Jury, two members are appointed by the Mayor and Board of Aldermen of the Town of Cullen, Louisiana, and one member by the other four members of the board. The District is responsible for maintaining and operating fire stations and equipment and providing fire protection and emergency services to residents within the boundaries of the District.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of this statement, the District is considered a component unit of the Webster Parish Police Jury. The Police Jury is financially accountable for the District because it has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Webster Parish Fire Protection District No. 6. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1)

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. This is the first year the District has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This new standard provides for significant changes in terminology, recognition of contributions in the Statement of Revenues, Expenses and Changes in Net Assets, inclusion of a management discussion and analysis as supplementary information and other changes.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
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Notes to Financial Statements  
As of and for the year ended December 31, 2005

incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The District reports the following major governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources, of the general government, except those required to be accounted for in another fund.

**C. Cash**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**D. Investments**

Investments are limited by Louisiana Revised Statute (R.S. 33:2955) and the District's investment policy. Under state law, the District may invest in United States bonds, treasury notes, or certificates. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**E. Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Machinery and equipment	10 years
Vehicles	5-15 years

**F. Compensated Absences**

The District has one full-time employee who is eligible for 15 days of paid vacation and 10 days of sick time per year. Unused vacation time and sick time may be carried over to the next year. All vacation time had been used as of December 31, 2005. Sick leave may be accumulated, but lapses upon resignation or retirement.

**G. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**2. BUDGETS**

The district uses the following budget practices:

1. The District Treasurer prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection (if required). At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners. The budget was not amended for the year ended December 31, 2005.
6. Budgetary appropriations lapse at the end of the fiscal year.
7. The budget for the general fund was prepared on the cash basis of accounting which is not a basis consistent with generally accepted accounting principles (GAAP).

The revenues and expenditures shown on page 6 are reconciled with the amounts reflected on the budget comparison on page 18 as follows:

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**2. BUDGETS (continued)**

	<u>General Fund</u>
Excess of revenues over expenditures, GAAP basis	\$ (13,996)
To adjust for receivables	(41,222)
To adjust for payables	<u>467</u>
Excess of revenues over expenditures, Budget – CASH basis	\$ <u>(54,751)</u>

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2005 the District has book balances totaling \$49,987 as follows:

Interest-bearing deposits	\$ 49,987
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These deposits are stated at cost, which approximates market. Under state law, these bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2005, the District had \$148,708 in collected bank balances, including certificates of deposit classified as investments. The deposits are secured from risk by \$100,000 of federal deposit insurance and \$185,633 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.



**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**4. INVESTMENTS**

GASB 9, par. 8 states that for an investment to be considered a cash equivalent, it must mature no more than three months after the date it is purchased. For the year ended December 31, 2005, the District reported certificates of deposit in the amount of \$98,187 as an investment. These deposits are secured from risk by \$185,633 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**5. LEVIED TAXES**

On October 3, 1998, the voters of the District approved a levy of up to 8.44 mills annually of property within the District for a period of 10 years, beginning with the year 1999, for the purpose of acquiring, constructing, improving, maintaining, and operating fire protection facilities and equipment. Property taxes were levied based on the values assessed by the Webster Parish Tax Assessor at a rate of 7.37 mills for 2005.

Property taxes attach as an enforceable lien on property as of January 1 of each year. Ad valorem taxes are recorded as receivables and revenue in the year assessed. Ad valorem taxes receivable at December 31, 2005 are \$111,906. Assessments total \$115,353 for 2005.

**6. RECEIVABLES**

The following is a summary of receivables at December 31, 2005:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ <u>111,906</u>
Interest	\$ <u>423</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**7. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

Payables of \$6,631 at December 31, 2005 are as follows:

Accounts payable	\$ 6,000
Payroll liabilities	<u>631</u>
Total	<u>\$ 6,631</u>

**8. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2005, for the District is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 44,571	\$ 5,000	\$ -	\$ 49,571
Total capital assets, not being depreciated	44,571	5,000	-	49,571
Capital assets being depreciated				
Buildings	110,245	30,000	-	140,245
Vehicles	313,268	-	-	313,268
Equipment	106,516	131,362	-	237,878
Total capital assets being depreciated	530,029	161,362	-	691,391
Less accumulated depreciation for:				
Buildings	16,581	3,379	-	19,960
Vehicles	213,845	22,885	-	236,730
Equipment	85,092	13,648	-	98,740
Total accumulated depreciation	315,518	39,912	-	355,430
Total capital assets being depreciated, net	<u>\$ 214,511</u>	<u>\$ 121,450</u>	<u>\$ -</u>	<u>\$ 335,961</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**9. PENSION PLAN**

The District's employee participates in the federal social security program. The District is required to remit to the Social Security Administration an amount equal to the employees' contributions.

**10. LEASES**

The District has an operating lease with the Town of Cullen, Louisiana for rental of a fire station and office space for \$1,800 per year. Expenditures recorded under this lease for 2005 are \$1,800.

**11. CHANGE IN ACCOUNTING PRINCIPLES**

For the year ended December 31, 2005, the District has implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting, and fund financial statements which present information for the general fund. The implementation of GASB Statement No. 34 caused the opening fund balance as of December 31, 2004 to be restated in terms of "net assets" as follows:

Total fund balances – Governmental Funds at December 31, 2004	\$ 265,394
Correction of error in accrual of ad valorem tax receivable	<u>(5,662)</u>
Total fund balances – Governmental Funds at December 31, 2004 (restated)	259,732
Add: Cost of capital assets (net) at December 31, 2004	259,082
Prepaid insurance at December 31, 2004	4,018
Deferred revenue at December 31, 2004	<u>1,661</u>
Net assets at December 31, 2004	\$ <u>524,493</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Notes to Financial Statements  
As of and for the year ended December 31, 2005

**11. CHANGE IN ACCOUNTING PRINCIPLES (continued)**

Also, a prior period restatement was made to opening fund balance to recognize a correction in the accrual of the 2004 ad valorem tax receivable.

## **REQUIRED SUPPLEMENTAL INFORMATION**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Cash Basis) and Actual  
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 107,000	107,000	68,307	\$ (38,693)
Interest	1,500	1,500	3,805	2,305
Intergovernmental -				
Webster Parish Police Jury	8,280	8,280	8,014	(266)
Federal Grants	2,000	2,000	145,647	143,647
State Grants	1,000	1,000	-	(1,000)
On-behalf payments	-	-	3,600	3,600
Other revenues	100	100	330	230
Total revenues	<u>119,880</u>	<u>119,880</u>	<u>229,703</u>	<u>109,823</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Salaries & related expenses	25,400	25,400	29,083	(3,683)
Other benefits	7,900	7,900	14,096	(6,196)
Board members	4,200	4,200	4,050	150
Fireman reimbursements	12,000	12,000	14,833	(2,833)
Utilities	3,100	3,100	3,808	(708)
Accounting & Legal	2,500	2,500	1,635	865
Insurance	12,700	12,700	15,596	(2,896)
Office expense	1,140	1,140	1,250	(110)
Dues & subscriptions	325	325	576	(251)
Building lease	1,800	1,800	1,800	-
Repairs & maintenance	11,000	11,000	13,052	(2,052)
Telephone	2,200	2,200	2,378	(178)
Supplies	1,800	1,800	4,911	(3,111)
Training	4,000	4,000	3,123	877
Fuel & truck expense	2,600	2,600	5,178	(2,578)
Miscellaneous	-	-	351	(351)
Capital outlay	85,791	85,791	168,734	(82,943)
Total expenditures	<u>178,456</u>	<u>178,456</u>	<u>284,454</u>	<u>(105,998)</u>
Excess (deficiency) of revenues over expenditures	(58,576)	(58,576)	(54,751)	3,825
Fund balance at beginning of year	<u>200,482</u>	<u>200,482</u>	<u>200,482</u>	<u>-</u>
Fund balance at end of year	<u>\$ 141,906</u>	<u>141,906</u>	<u>145,731</u>	<u>\$ 3,825</u>

See accountants' report and accompanying notes.

## **OTHER REPORTS**

# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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JENNIFER C. SMITH, C.P.A.  
KRISTIE K. MARTIN, C.P.A.

WM. PEARCE JAMIESON, C.P.A. (1991)

## MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 6  
Component Unit of Webster Parish Police Jury  
Cullen, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2005 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### ***Public Bid Law***

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Two expenditures were made during the year for equipment exceeding \$20,000. These purchases were not made in accordance with the provisions of LSA-RS 38:2211-2251.

### ***Code of Ethics for Public Officials and Public Employees***

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.



3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

### ***Budgeting***

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 14, 2004. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual amounts. Actual expenditures for the year exceeded budgeted expenses by 59.39%. However, under LA RS: 39:1301-1315 the budget is not required to be amended since expenditures is less than \$500,000.

### ***Accounting and Reporting***

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Board of Commissioners.

### ***Meetings***

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Fire Protection District No. 6 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than a file containing copies of the notices and agendas.

### ***Debt***

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### ***Advances and Bonuses***

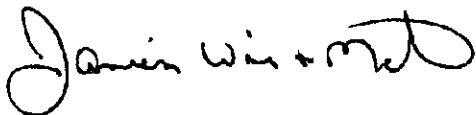
- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bones, advances, or gifts.

Our prior year report, dated June 22, 2005, did not include any comments or unresolved matters.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Damien Win + met". The signature is fluid and cursive, with the first name "Damien" being the most prominent part.

Minden, Louisiana

June 28, 2006

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ Jamieson, Wise & Martin  
\_\_\_\_\_ P.O. Box 897  
\_\_\_\_\_ Minden, LA 71058-0897  
\_\_\_\_\_ (Auditors)

In connection with your review of our financial statements as of 12/31/05 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 20, 2006.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [ ]

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No [ ]

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.80-1410.65.

Yes [☒] No [ ]



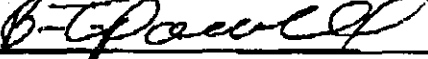
#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u></u>	Secretary	<u>6-22-06</u>	Date
<u></u>	Treasurer	<u>6-22-06</u>	Date
<u></u>	President	<u>6-22-06</u>	Date

## **OTHER SUPPLEMENTAL SCHEDULES**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2005

The following served on the Board of Commissioners of Webster Parish Fire Protection District No. 6 and were paid per diem as follows:

		<u>Per Diem</u>
B.T. Powell	Chairman	\$ 600
L. Newton	Member	500
L. Williamson	Member	600
L.R. Thomas	Member	600
J. Blake	Member	550
K. Burrow	Secretary/Treasurer	<u>1,200</u>
		<u>\$ 4,050</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Summary Schedule of Prior Year Findings  
As of and for the year ended December 31, 2005

There were no findings for the year ended December 31, 2004.



**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WEBSTER PARISH POLICE JURY**  
Cullen, Louisiana

Corrective Action Plan for Current Year Findings  
As of and for the year ended December 31, 2005

**Section I - Agreed Upon Procedures**

**2005-1 Public Bid Law**

**Description of Finding:** The District did not bid out two purchases that exceeded \$20,000. The following purchases were noted during the year:

- \$126,106 – 20 complete sets of turnout gear (coats, pants, boots, gloves, helmets, gear bags), a thermal imager, 20 SCBA's with extra bottle, 20 Envoy Radiocom systems
- \$23,461.76 – Accountability system with command unit, 20 pass devices with accountability keys

**Corrective Action Planned:** The above equipment was purchased using funds from a FEMA grant given specifically for the purchase of firefighting equipment. There is only one supplier in our area that can provide compliant equipment and we were unaware that these purchases required compliance with the bid law. Additionally, it is our understanding that suppliers are not allowed to cross sales territories, thus leaving only one supplier for our area. Management will take steps to ensure that all future equipment is purchased using the guidelines provided by Louisiana bid laws.

**2005-2 Budgeting**

**Description of Finding:** Actual expenditures for the year exceeded budgeted expenses by 59.39%.

**Corrective Action Planned:** Actual expenses exceeded budgeted expenses due to the equipment that was purchased during the year with the FEMA grant. When the budget was originally adopted, we were unaware that we would receive the grant funds. Due to an oversight, we neglected to amend the budget to include the grant revenues and equipment purchases. Management will take steps to ensure that all future budgets are amended as needed.